Sec. 2. And be it further enacted, That fifty-one (51) per cent of the property owners, residing within said district, may petition the said Board of County Commissioners for the construction or operation of said improvements or municipal functions to be made or carried on within said district. The Board of County Commissioners shall advertise in some newspaper published in Prince George's County once in each of three successive weeks, giving notice in said advertisement that on a day and place to be named therein, not later than one month from the date of the first insertion therein, a public hearing shall be held. After which the Board of County Commissioners may, if they deem such improvements a public convenience or necessity, by proper ordinance or resolution determine to construct, operate or maintain said public improvements or municipal functions, provided, the whole costs thereof, including all incidental costs, shall be levied against the property within said improvement district, provided, further, that any part of said improvement district may, upon the petition of fifty-one (51) per cent of the resident property owners representing fifty-one (51) per cent of the front footage affected, have new streets, gutters, curbs and sidewalks constructed, repaired or reconstructed. Payment of the cost of the construction, reconstruction, maintenance or repair of streets, gutters, curbs or sidewalks shall be by a levy against the properties benefited by a special assessment on a front foot basis, and municipal functions, such as street lighting, garbage or trash removal, shall be paid for by an ad valorem tax levied against all of the property assessed for County tax purposes within said special improvement district. The Board of County Commissioners shall, by proper ordinance or resolution, adopt all necessary rules and regulations for the construction, maintenance or operation of said improvements or municipal functions, and, shall fix the time and manner of payment, and all special assessments or taxes levied by the said Board of County Commissioners, shall be treated in all respects as County taxes, collected by the County Treasurer, and shall have all of the priorities and lien rights of County taxes. Whenever the Board of County Commissioners shall be required to make any special assessment against abutting land for street improvement, whether for the construction of roadbeds, sidewalks, curbs or gutters or any or all of them and such lot is located at the intersection of two streets and is what is known as a corner lot, the Board of County Commissioners shall have the power to make an assessment for the number of feet in the front of such lot, where the said improvement abuts on the front of such lot, and in case the improvement abuts on the side of such a lot, the assessment made for such improvement against the lot shall be